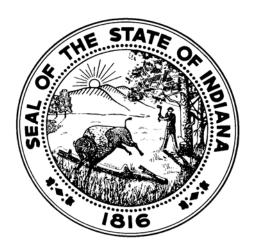
# STATE BOARD OF ACCOUNTS 302 West Washington Street Room E418 INDIANAPOLIS, INDIANA 46204-2765

## EXAMINATION REPORT OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 227 AND 266 CARMEL, INDIANA

January 1, 2003 to December 31, 2003



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#### OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Ms. Tyreina Shanks	01-01-03 to 12-31-04



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#### INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 227 and 266 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

October 5, 2004

#### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 227 AND 266 CARMEL, INDIANA SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS January 1, 2003 to December 31, 2003

	<u> N</u> ı	Branch umber 227	ranch nber 266	(Me	Totals emorandum Only)
Collections:					
Registrations	\$	6,616,217	\$ 447,284	\$	7,063,501
Titles		1,838,557	-		1,838,557
Drivers Licenses		313,360	-		313,360
Watercraft		207,336	-		207,336
Miscellaneous		1,335	 _		1,335
Totals	\$	8,976,805	\$ 447,284	\$	9,424,089
	-				
Distributions:					
State Fees	\$	3,017,905	\$ 74,715	\$	3,092,620
County Tax		5,239,978	342,483		5,582,461
Commission Fees		718,922	30,086		749,008
Totals	\$	8,976,805	\$ 447,284	\$	9,424,089

The accompanying notes are an integral part of the schedule.

# STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 227 AND 266 CARMEL, INDIANA NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

#### Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

#### Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

#### Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

#### Note 4. Self-Service Terminal

This report contains financial and statistical information for Carmel License Branch Number 227 and Carmel License Branch Number 266, a self-service terminal (SST). The manager of Carmel License Branch Number 227 is responsible for maintaining the SST.

#### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 227 AND 266 CARMEL, INDIANA STATISTICAL INFORMATION

### January 1, 2003 to December 31, 2003

Transactions Processed	Branch Number 227	Branch Number 266	Totals (Memorandum Only)
Vehicle Registrations:			
Passenger	31,344	2,685	34,029
Motorcycle	924	67	991
RV (Housecar)	227	13	240
Light Truck	5,061	390	5,451
Other Truck	357	7	364
Farm Truck	14	-	14
Tractor	18	-	18
Trailer	2,091	159	2,250
Semi-Trailer	66	-	66
School and Church Bus	7	-	7
Other Bus	5	-	5
Other	3		3
Total Vehicle Registrations	40,117	3,321	43,438
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	15,374	_	15,374
CDL Licenses/CDL Permits	254	-	254
Placards	1,381	-	1,381
Other	7,546		7,546
Total Drivers Licenses and Permits	24,555		24,555
Titles:			
Vehicles	21,487	_	21,487
Watercraft	368		368
Total Titles	21,855		21,855
Total Watercraft Registrations	2,158		2,158

#### STATE BUREAU OF MOTOR VEHICLES COMMISSION LICENSE BRANCH NUMBERS 227 AND 266 CARMEL, INDIANA EXIT CONFERENCE

The contents of this report were discussed on October 5, 2004, with Ms. Tyreina Shanks, Branch Manager. Our examination disclosed no material items that warrant comment at this time.